



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET  
P.O. BOX 238  
JOHNSON CREEK, WI 53038

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** JOHNSON CREEK WATER UTILITY**Utility Address:** 125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

**When was utility organized?** 7/1/1910**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOAN DYKSTRA**Title:** CLERK-TREASURER**Office Address:**

125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

**Telephone:** (920) 699 - 2296**Fax Number:** (920) 699 - 2292**E-mail Address:** johnsoncreek@charter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DENNIS HILDEBRANDT**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIEPERT & CO. LLP

1920 W. HART RD

BELOIT, WI 53511

**Telephone:** (608) 365 - 2266**Fax Number:** (608) 364 - 8727**E-mail Address:** dhildebrandt@siepert.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** FRED ALBERTZ**Title:** VILLAGE PRESIDENT**Office Address:**

125 DEPOT STREET

JOHNSON CREEK, WI 53038

**Telephone:** (920) 699 - 2296**Fax Number:** (920) 699 - 2292**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DENNIS HILDEBRANDT**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIEPERT & CO. LLP  
1920 W. HART ROAD  
BELOIT, WI 53511**Telephone:** (608) 365 - 2266**Fax Number:** (608) 364 - 8727**E-mail Address:** dhildebrandt@siepert.com**Date of most recent audit report:** 3/4/2004**Period covered by most recent audit:** YEAR ENDED 12/31/2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PAUL HARTZ**Title:** WATER/WASTEWATER OPERATOR**Office Address:**  
125 DEPOT STREET  
JOHNSON CREEK, WI 53038**Telephone:** (920) 699 - 2296**Fax Number:** (920) 699 - 2292**E-mail Address:** jcadmin@charter.net

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**Name of utility commission/committee:** IMPROVEMENTS & SERVICES COMMITTEE

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**Names of members of utility commission/committee:**FRED ALBERTZ, VILLAGE PRESIDENT  
ROBERT CASPER  
JOAN DYKSTRA, CLERK/TREASURER  
ART NINMANN  
ELMER STOUT  
DALE THEDER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( 00) 000 - 0000

**Fax Number:** (000) 000 - 0000

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	429,999	421,549	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	145,260	140,581	<b>2</b>
Depreciation Expense (403)	69,579	63,768	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	79,376	62,573	<b>5</b>
<b>Total Operating Expenses</b>	<b>294,215</b>	<b>266,922</b>	
<b>Net Operating Income</b>	<b>135,784</b>	<b>154,627</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>135,784</b>	<b>154,627</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	24,488	17,336	<b>9</b>
Miscellaneous Nonoperating Income (421)	168,000	0	<b>10</b>
<b>Total Other Income</b>	<b>192,488</b>	<b>17,336</b>	
<b>Total Income</b>	<b>328,272</b>	<b>171,963</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	17,878	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>17,878</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>310,394</b>	<b>171,963</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	79,972	36,152	<b>13</b>
Amortization of Debt Discount and Expense (428)	19,930	1,487	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>99,902</b>	<b>37,639</b>	
<b>Net Income</b>	<b>210,492</b>	<b>134,324</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,331,595	1,197,271	<b>19</b>
Balance Transferred from Income (433)	210,492	134,324	<b>20</b>
Miscellaneous Credits to Surplus (434)	763,956	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)		0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,306,043</b>	<b>1,331,595</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	429,999		429,999	1
<b>Total (Acct. 400):</b>	<b>429,999</b>	<b>0</b>	<b>429,999</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	145,260		145,260	2
<b>Total (Acct. 401):</b>	<b>145,260</b>	<b>0</b>	<b>145,260</b>	
<b>Depreciation Expense (403):</b>				
Derived	69,579		69,579	3
<b>Total (Acct. 403):</b>	<b>69,579</b>	<b>0</b>	<b>69,579</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	79,376		79,376	5
<b>Total (Acct. 408):</b>	<b>79,376</b>	<b>0</b>	<b>79,376</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>135,784</b>	<b>0</b>	<b>135,784</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INTEREST	24,488	0	24,488	10
<b>Total (Acct. 419):</b>	<b>24,488</b>	<b>0</b>	<b>24,488</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		168,000	168,000	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>168,000</b>	<b>168,000</b>
<b>TOTAL OTHER INCOME:</b>	<b>24,488</b>	<b>168,000</b>	<b>192,488</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	0	17,878	17,878 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>17,878</b>	<b>17,878</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>17,878</b>	<b>17,878</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	79,972	0	79,972 16
<b>Total (Acct. 427):</b>	<b>79,972</b>	<b>0</b>	<b>79,972</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEFERRED DEBT EXPENSE	19,930	0	19,930 17
<b>Total (Acct. 428):</b>	<b>19,930</b>	<b>0</b>	<b>19,930</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0	0	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0	0	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0	0	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>99,902</b>	<b>0</b>	<b>99,902</b>
<b>NET INCOME:</b>	<b>60,370</b>	<b>150,122</b>	<b>210,492</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,331,595	0	1,331,595 22
<b>Total (Acct. 216):</b>	<b>1,331,595</b>	<b>0</b>	<b>1,331,595</b>
Balance Transferred from Income (433):			
Derived	60,370	150,122	210,492 23
<b>Total (Acct. 433):</b>	<b>60,370</b>	<b>150,122</b>	<b>210,492</b>
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF CIAC AS OF 1/1/2003	0	763,956	763,956 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>763,956</b>	<b>763,956</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,391,965</b>	<b>914,078</b>	<b>2,306,043</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	429,999	0	0	0	<b>429,999</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>429,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,999</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,591,723	3,875,845	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	48,339	191,511	<b>2</b>
<b>Net Utility Plant</b>	<b>4,543,384</b>	<b>3,684,334</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	926,417	741,010	<b>7</b>
<b>Total Other Property and Investments</b>	<b>926,417</b>	<b>741,010</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	32,122	20,964	<b>8</b>
Temporary Cash Investments (132)	248,101	143,366	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	25,216	19,949	<b>11</b>
Other Accounts Receivable (143)	5,143	19,671	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	1,951,410	269,117	<b>14</b>
Materials and Supplies (150)	21,891	13,550	<b>15</b>
Prepayments (165)	3,142	1,044	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,287,025</b>	<b>487,661</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	61,742	15,734	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>61,742</b>	<b>15,734</b>	
<b>Total Assets and Other Debits</b>	<b>7,818,568</b>	<b>4,928,739</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,599,623	1,967,919	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,306,043	1,331,595	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,905,666</b>	<b>3,299,514</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,725,000	620,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	80,000	120,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,805,000</b>	<b>740,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,060	12,650	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	47,487	52,191	<b>31</b>
Interest Accrued (237)	59,355	14,508	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>107,902</b>	<b>79,349</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	809,876	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>7,818,568</b>	<b>4,928,739</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,875,845	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,429,595	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	977,876	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	184,252				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,591,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	(15,459)	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	63,798	0	0	0	12
<b>Total Accumulated Provision</b>	<b>48,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,543,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	191,511				<b>191,511</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	69,579				<b>69,579</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	685				<b>685</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,490				<b>1,490</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>71,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,754</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	278,724				<b>278,724</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>278,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,724</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>(15,459)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,459)</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	17,878				<b>17,878</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
SEE ATTACHED FOOTNOTE	45,920				<b>45,920</b>	<b>10</b>
<b>Total credits</b>	<b>63,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,798</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>63,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,798</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	2.00%					<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	21,891	13,550	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>21,891</b>	<b>13,550</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1995 MORTGAGE REVENUE BONDS	15,734	428	0	1
2003 MORTGAGE REVENUE BONDS	4,196	428	61,742	2
<b>Total</b>			<b>61,742</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,967,919	<b>1</b>
<b>Changes during year (explain):</b>		
PERMANENT EQUITY TRANSFER FROM TIF #3	188,273	<b>2</b>
PERMANENT EQUITY TRANSFER FROM TIF #2	443,431	<b>3</b>
<b>Balance end of year</b>	<b>2,599,623</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 MORTGAGE REVENUE BONDS	08/01/1995	08/01/2013	5.81%	0	1
2003 MORTGAGE REVENUE BONDS	06/01/2003	06/01/2023	4.50%	2,725,000	2
<b>Total Bonds (Account 221):</b>				<b>2,725,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
TDS TELECOM - RUS REVOLVING LOAN	04/01/1996	08/01/2005	0.00%	80,000	1
<b>Total for Account 224</b>				<b>80,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	52,191	1
<b>Accruals:</b>		
Charged water department expense	79,376	2
Charged electric department expense		3
Charged sewer department expense	631	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>80,007</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	79,801	6
Social Security taxes	4,434	7
PSC Remainder Assessment	476	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>84,711</b>	
<b>Balance end of year</b>	<b>47,487</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 MORTGAGE REVENUE BONDS	14,508	20,617	35,125	0	1
2003 MORTGAGE REVENUE BONDS		59,355		59,355	2
<b>Subtotal</b>	<b>14,508</b>	<b>79,972</b>	<b>35,125</b>	<b>59,355</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,508</b>	<b>79,972</b>	<b>35,125</b>	<b>59,355</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION ACCOUNT	256,063	3
DEPRECIATION EQUIPMENT REPLACEMENT ACCOUNT	241,503	4
RESERVE BOND ACCOUNT	94,302	5
NOTE REDEMPTION ACCOUNT	27,100	6
SURPLUS ACCOUNT	308,246	7
ALLOWANCE FOR MARKET VALUE ADJUSTMENT	(797)	8
<b>Total (Acct. 125):</b>	<b>926,417</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,216	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>25,216</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE	3,189	16
ACCRUED INVESTMENT INTEREST	321	17
BULK WATER SALES AND RENT	1,633	18
<b>Total (Acct. 143):</b>	<b>5,143</b>	
<b>Receivables from Municipality (145):</b>		
JOHNSON CREEK SEWER FUND	12,521	19
DUE FROM TIF #2 - LOANS	595,557	20
DUE FROM TAX ROLL - DELINQUENT UTILITY CHARGES	101	21
L-T ADVANCE - TIF #3	1,337,777	22

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
JOHNSON CREEK GENERAL - PUBLIC FIRE PROTECTION REVENUE REC	5,454	23
<b>Total (Acct. 145):</b>	<b>1,951,410</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,648	24
SOFTWARE MAINTENANCE AGREEMENT	1,494	25
<b>Total (Acct. 165):</b>	<b>3,142</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		29
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,998,378	0	0	0	<b>2,998,378</b>	<b>1</b>
Materials and Supplies	17,720	0	0	0	<b>17,720</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	88,026	0	0	0	<b>88,026</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,928,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,928,072</b>	
Net Operating Income	135,784	0	0	0	<b>135,784</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.64%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

None

**2. Leaseholder changes.**

None

**3. Extensions of service.**

None

**4. Estimated changes in revenues due to rate changes.**

None

**5. Obligations incurred or assumed, excluding commercial paper.**

None

**6. Formal proceedings with the Public Service Commission.**

None

**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

PAGE F-7, LINE 20, BALANCE END OF YEAR-

THE NEGATIVE RESERVE BALANCE IS THE RESULT OF LARGE RETIREMENTS RELATED TO THE RECONSTRUCTION OF MILWAUKEE STREET AND SEVERAL OTHER CONNECTING STREETS.

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

#### General footnotes

PAGE F-8, LINE 10, OTHER CREDITS -

ESTIMATED ACCUMULATED DEPRECIATION ON UTILITY PLANT FINANCED BY CONTRIBUTIONS AS OF 1/1/2003.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

THIS RURAL UTILITIES REVOLVING LOAN IS AT 0.00% INTEREST.

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### Signature Page (Page ii)

#### General footnotes

VILLAGE BOARD  
VILLAGE OF JOHNSON CREEK  
JOHNSON CREEK, WISCONSIN

THE BALANCE SHEETS OF VILLAGE OF JOHNSON CREEK WATER UTILITY AS OF DECEMBER 31, 2003 AND 2002 AND THE RELATED STATEMENTS OF INCOME AND RETAINED EARNINGS FOR THE YEARS THEN ENDED INCLUDED IN THE ACCOMPANYING PRESCRIBED FORMS HAVE BEEN COMPILED BY US. WE HAVE ALSO COMPILED THE FINANCIAL AND NON-FINANCIAL DATA INCLUDED ON PAGES F-2 THROUGH W-21 OF THE PRESCRIBED FORM.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION WHICH IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS OR ACCOMPANYING DATA REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN AND DO NOT INCLUDE ALL OF THE DISCLOSURES AND THE STATEMENTS OF CASH FLOWS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

SIEPERT & CO. LLP  
CERTIFIED PUBLIC ACCOUNTANTS

BELOIT, WISCONSIN

MARCH 29, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	809,876	0	0	0	0	<b>809,876</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	809,876					<b>809,876</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	398,127	378,064	<b>1</b>
<b>Total Sales of Water</b>	<b>398,127</b>	<b>378,064</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	968	937	<b>2</b>
Other Water Revenues (474)	30,904	42,548	<b>3</b>
Amortization of Construction Grants (475)		0	<b>4</b>
<b>Total Other Operating Revenues</b>	<b>31,872</b>	<b>43,485</b>	
<b>Total Operating Revenues</b>	<b>429,999</b>	<b>421,549</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	61,380	64,272	<b>5</b>
General Operating Expenses (680-690)	83,880	76,309	<b>6</b>
<b>Total Operation and Maintenance Expenses</b>	<b>145,260</b>	<b>140,581</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	69,579	63,768	<b>7</b>
Amortization Expense (404)		0	<b>8</b>
Taxes (408)	79,376	62,573	<b>9</b>
<b>Total Other Operating Expenses</b>	<b>148,955</b>	<b>126,341</b>	
<b>Total Operating Expenses</b>	<b>294,215</b>	<b>266,922</b>	
<b>NET OPERATING INCOME</b>	<b>135,784</b>	<b>154,627</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	18	184	1
Commercial	21	623	1,978	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>24</b>	<b>641</b>	<b>2,162</b>	
Metered Sales to General Customers (461)				
Residential	544	23,970	118,910	4
Commercial	114	28,085	76,997	5
Industrial	12	9,945	22,111	6
<b>Total Metered Sales to General Customers (461)</b>	<b>670</b>	<b>62,000</b>	<b>218,018</b>	
Private Fire Protection Service (462)	14		14,220	7
Public Fire Protection Service (463)	1		156,465	8
Other Sales to Public Authorities (464)	14	3,227	7,262	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>723</b>	<b>65,868</b>	<b>398,127</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	156,465	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>156,465</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	968	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>968</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,551	7
<b>Other (specify):</b>		
WATER TOWER RENT	26,400	8
INSTALLATION, RECONNECT & REPAIR FEES	1,713	9
OTHER - BANK FEES	240	10
<b>Total Other Water Revenues (474)</b>	<b>30,904</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	35,759	32,884	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	6,182	10,491	<b>3</b>
Chemicals (630)	8,613	5,183	<b>4</b>
Supplies and Expenses (640)	4,300	3,756	<b>5</b>
Repairs of Water Plant (650)	5,118	10,955	<b>6</b>
Transportation Expenses (660)	1,408	1,003	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>61,380</b>	<b>64,272</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	23,569	24,178	<b>8</b>
Office Supplies and Expenses (681)	6,471	5,690	<b>9</b>
Outside Services Employed (682)	15,197	13,090	<b>10</b>
Insurance Expense (684)	4,166	3,903	<b>11</b>
Employees Pensions and Benefits (686)	33,184	27,968	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	1,293	1,480	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>83,880</b>	<b>76,309</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>145,260</b>	<b>140,581</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		75,097	58,412	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		631	571	2
<b>Net property tax equivalent</b>		<b>74,466</b>	<b>57,841</b>	
Social Security		4,434	4,329	3
PSC Remainder Assessment		476	403	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>79,376</b>	<b>62,573</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203566				3
County tax rate	mills		4.883743				4
Local tax rate	mills		7.193233				5
School tax rate	mills		11.450256				6
Voc. school tax rate	mills		1.387702				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.118500</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>25.118500</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.193233</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.837958</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.031191</b>				17
<b>Total Tax Rate</b>	mills		<b>25.118500</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797468</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.118500</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.031191</b>				21
Utility Plant, Jan. 1	\$	<b>3,875,845</b>	3,875,845				22
Materials & Supplies	\$	<b>13,550</b>	13,550				23
<b>Subtotal</b>	\$	<b>3,889,395</b>	<b>3,889,395</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,889,395</b>	<b>3,889,395</b>				26
Assessment Ratio	dec.		0.963900				27
<b>Assessed Value</b>	\$	<b>3,748,988</b>	<b>3,748,988</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.031191</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,097</b>	<b>75,097</b>				30
Tax Equivalent per 1994 PSC Report	\$	25,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>75,097</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,444		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>14,594</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,901		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>89,614</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,345		23
<b>Total Water Treatment Plant</b>	<b>6,345</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,444	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	14,594	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			42,713	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			46,901	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	89,614	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,345	23
<b>Total Water Treatment Plant</b>	0	0	6,345	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,854		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	518,499		26
Transmission and Distribution Mains (343)	1,945,546	930,455	27
Fire Mains (344)	0		28
Services (345)	372,668	95,221	29
Meters (346)	65,327	11,345	30
Hydrants (348)	294,947	100,339	31
Other Transmission and Distribution Plant (349)	156		32
<b>Total Transmission and Distribution Plant</b>	<b>3,212,997</b>	<b>1,137,360</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	20,486		36
Transportation Equipment (373)	17,258		37
Other General Equipment (379)	15,743	3,798	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>53,487</b>	<b>3,798</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,377,037</b>	<b>1,141,158</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,377,037</b>	<b>1,141,158</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			15,854	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			518,499	26
Transmission and Distribution Mains (343)	177,063	(602,953)	2,095,985	27
Fire Mains (344)			0	28
Services (345)	38,403	(115,488)	313,998	29
Meters (346)	4,936		71,736	30
Hydrants (348)	58,322	(91,435)	245,529	31
Other Transmission and Distribution Plant (349)			156	32
<b>Total Transmission and Distribution Plant</b>	<b>278,724</b>	<b>(809,876)</b>	<b>3,261,757</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			20,486	36
Transportation Equipment (373)			17,258	37
Other General Equipment (379)			19,541	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>57,285</b>	
<b>Total utility plant in service directly assignable</b>	<b>278,724</b>	<b>(809,876)</b>	<b>3,429,595</b>	
Common Utility Plant Allocated to Water Department				0 40
<b>Total utility plant in service</b>	<b>278,724</b>	<b>(809,876)</b>	<b>3,429,595</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		115,000	27
Fire Mains (344)			28
Services (345)		35,000	29
Meters (346)			30
Hydrants (348)		18,000	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>168,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>168,000</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>168,000</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		602,953	717,953 27
Fire Mains (344)			0 28
Services (345)		115,488	150,488 29
Meters (346)			0 30
Hydrants (348)		91,435	109,435 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>809,876</b>	<b>977,876</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>809,876</b>	<b>977,876</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>809,876</b>	<b>977,876</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,233	5,233	1
February			4,533	4,533	2
March			5,102	5,102	3
April			5,707	5,707	4
May			5,872	5,872	5
June			6,529	6,529	6
July			7,180	7,180	7
August			7,222	7,222	8
September			7,367	7,367	9
October			6,143	6,143	10
November			5,015	5,015	11
December			5,804	5,804	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>71,707</b>	<b>71,707</b>	
Less: Water sold				65,868	13
Volume pumped but not sold				5,839	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				2,573	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,573	19
Volume pumped but unaccounted for				3,266	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				352	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
HIGH DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				78	26
Date of minimum: 1/17/2003					27
Total KWH used for pumping for the year				141,647	28
If water is purchased: Vendor Name:					29
Point of Delivery: -					30



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEPOT STREET	#2	360	12	460,800	Yes	<b>1</b>
BOBCAT & GRELL LANE	#3	509	13	748,800	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#3 STAND BY UNIT	<b>1</b>
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE BOWLER	BYRON JACKSON		<b>5</b>
Year Installed	1995	1969	1969	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	<b>7</b>
Actual Capacity (gpm)	320	525	500	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	CONTINENTAL	<b>10</b>
Year Installed	1995	1969	1969	<b>11</b>
Type	ELECTRIC	ELECTRIC	PROPANE	<b>12</b>
Horsepower	50	50	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1994		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons (actual)	400,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	0	0	0	0	0
M	D	6.000	15,911	0	6,024	0	9,887
P	D	6.000	1,975	307	0	0	2,282
M	D	8.000	7,763	0	410	0	7,353
P	D	8.000	30,549	8,015	0	0	38,564
M	D	10.000	65	0	0	0	65
P	D	10.000	13,780	11,164	0	0	24,944
M	S	12.000	658	0	0	0	658
Total Within Municipality			70,701	19,486	6,434	0	83,753
Total Utility			70,701	19,486	6,434	0	83,753

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	289	0	0	0	289		1
L	0.625	30	0	0	0	30		2
M	0.750	5	0	0	0	5		3
M	1.000	269	138	69	0	338	199	4
M	1.500	13	0	0	0	13		5
M	2.000	43	3	2	0	44	26	6
M	3.000	1	0	0	0	1		7
M	4.000	5	2	0	0	7	2	8
P	6.000	34	13	0	0	47	41	9
P	8.000		1			1	1	10
<b>Total Utility</b>		<b>689</b>	<b>157</b>	<b>71</b>	<b>0</b>	<b>775</b>	<b>269</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	0	0	0	0	0	0	1
0.625	594	127	49	0	672	110	2
1.000	35	5	3	0	37	4	3
1.500	19	0	0	0	19	0	4
2.000	19	2	0	0	21	0	5
2.500	2	0	0	0	2	0	6
3.000	2	0	0	0	2	1	7
4.000	2	0	0	0	2	0	8
6.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>675</b>	<b>134</b>	<b>52</b>	<b>0</b>	<b>757</b>	<b>115</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	0	0	0	0	0	0	0	1
0.625	548	61	2	8	4	49	672	2
1.000	2	29	3	1	0	2	37	3
1.500	0	14	3	0	0	2	19	4
2.000	0	10	4	4	0	3	21	5
2.500	0	0	0	0	2	0	2	6
3.000	0	0	0	1	1	0	2	7
4.000	0	1	0	0	0	1	2	8
6.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>550</b>	<b>115</b>	<b>12</b>	<b>14</b>	<b>9</b>	<b>57</b>	<b>757</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	177	54	35		196	2
<b>Total Fire Hydrants</b>	<b>177</b>	<b>54</b>	<b>35</b>	<b>0</b>	<b>196</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	277
Number of distribution system valves end of year:	255
Number of distribution valves operated during year:	155



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

LINE 3 - FUEL OR POWER PURCHASED FOR PUMPING -  
DISCREPANCY NOTED IN THE CODING OF ELECTRIC BILLS FROM PRIOR YEARS THAT WAS  
DISCOVERED AND CORRECTED DURING 2003.

LINE 4 - CHEMICALS -  
ADDITIONAL CHEMICALS PURCHASED LATE IN THE YEAR RESULTING IN A TIMING  
DIFFERENCE BETWEEN YEARS.

LINE 6 - REPAIRS OF WATER PLANT -  
FEWER REPAIRS THAN IN PREVIOUS YEARS, PARTIALLY DUE TO THE RECENT  
CONSTRUCTION.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

COPY 2 OF PAGE W-9, LINE 27 COLUMN F - RECLASSIFIED TO TRANSMISSION AND  
DISTRIBUTION MAINS FINANCED BY CONTRIBUTIONS PER DOCKET 05-US-105 AS OF  
JANUARY 1, 2003.

COPY 2 OF PAGE W-9, LINE 29 COLUMN F - RECLASSIFIED TO SERVICES FINANCED BY  
CONTRIBUTIONS PER DOCKET 05-US-105 AS OF JANUARY 1, 2003.

COPY 2 OF PAGE W-9, LINE 31 COLUMN F - RECLASSIFIED TO HYDRANTS FINANCED BY  
CONTRIBUTIONS PER DOCKET 05-US-105 AS OF JANUARY 1, 2003.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

COPY 2 OF PAGE W-11, LINE 27 COLUMN F - RECLASSIFIED FROM TRANSMISSION AND  
DISTRIBUTION MAINS FINANCED BY UTILITY OR MUNICIPALITY PER DOCKET 05-US-105  
AS OF JANUARY 1, 2003.

COPY 2 OF PAGE W-11, LINE 29 COLUMN F - RECLASSIFIED FROM SERVICES FINANCED  
BY UTILITY OR MUNICIPALITY PER DOCKET 05-US-105 AS OF JANUARY 1, 2003.

COPY 2 OF PAGE W-11, LINE 30 COLUMN F - RECLASSIFIED FROM HYDRANTS FINANCED  
BY UTILITY OR MUNICIPALITY PER DOCKET 05-US-105 AS OF JANUARY 1, 2003.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the  
criteria listed in the schedule headnote No. 5.

NEW WATER MAINS ADDED DURING 2003 WERE PAID FOR BY THE VILLAGE'S TIF  
DISTRICTS AND BY LOCAL DEVELOPERS AND CONTRIBUTED TO THE WATER UTILITY.

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### Water Services (Page W-18)

#### General footnotes

NEW WATER SERVICES ADDED DURING 2003 WERE PAID FOR BY THE VILLAGE'S TIF  
DISTRICTS AND BY LOCAL DEVELOPERS AND CONTRIBUTED TO THE WATER UTILITY.

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